



ATTS NEWSLETTER

Number 185

April-June, 2019 Volume 49, Issue #2

TABLE OF CONTENTS

President's Message	John Ostendorf	Pages 1-2
Letters to the Editor	A Bunch of Us	Page 2-6
American Numismatic Medal	Jerry Schimmel	Page 7
Take Time for Tazewell	Paul Berkman	Page 8-9
Junk Box Find: Oklahoma S15 triple error	Bill Myers	Page 10
Tokens Sales Tax Online April to the June 2017	Ralph Harnishfeger	Pages 11-15
Organizational & Financial Reports	Jim Calvert	Pages 16
Trading Post	All	Page 17

PRESIDENT'S MESSAGE

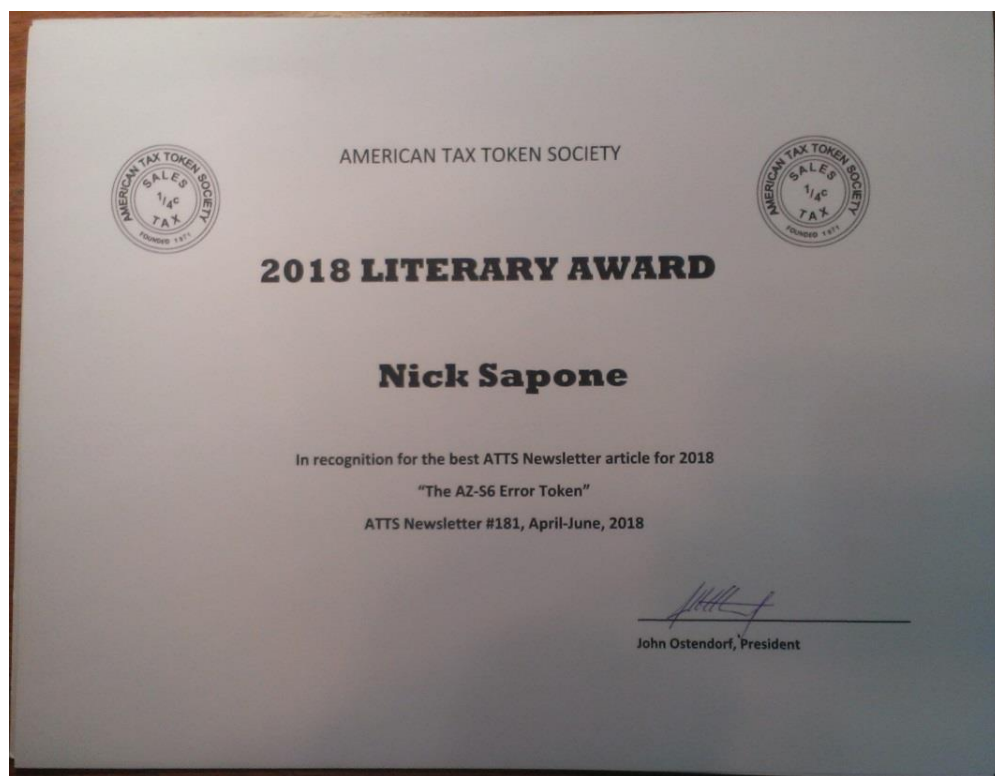
John Ostendorf, R-518

Dear fellow sales tax token collectors, I hope this letter finds you well.

I am pleased to announce that the winner of the 2018 Literary Award went to Nick Sapone for his article, "The AZ-S6 Error Token, in ATTSN #181, 2nd Quarter, 2018. Nick has received a certificate and a R-10 counterstamped MO milktop. Nick contributed several very good articles in 2018, so I am glad to see him win this award. Thanks Nick and everyone who contributed to the Newsletter in 2018!

Happy collecting, John





LETTERS TO THE EDITOR

Send your own questions, comments, corrections, or information to:

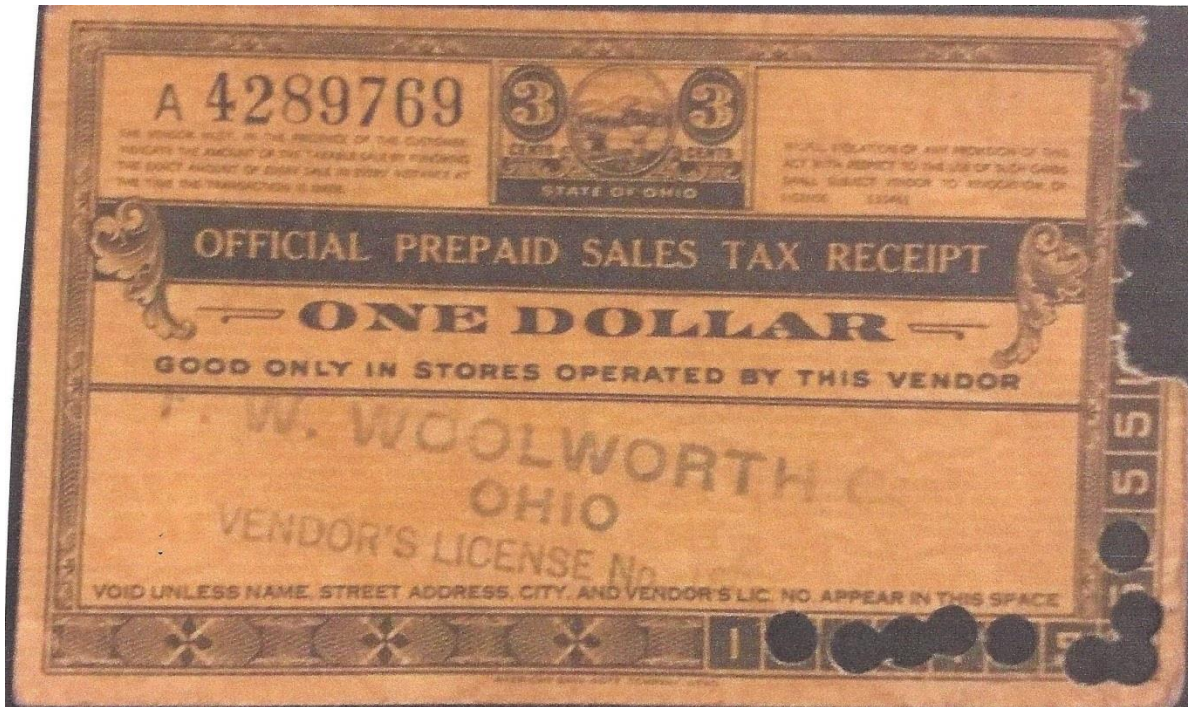
[BILL at: Wimhands@gmail.com](mailto:Wimhands@gmail.com)

This issue's LTTE contributors include: Joseph McCarthy shows some interesting E-bay finds, Jerry Schimmel tells us about an American Numismatic Medal he received, Paul Berkman entertains us with Take Time for Tazel, Bill Myers shows an Oklahoma error token found in a junk box – all getting a brownie point for the fun of sharing with us. THANKS GUYS!! Frequent contributor Nick Sapone is the recipient of the 2018 Literary Award, congratulation Nick.

PLEASE NOTE: If you are emailing me I would greatly appreciate it if you would supply **your full name** and membership number. Often I receive an email from “Jack” and I don’t recognize the name off-hand or the email address either. So in order for me to list it here I have to go through my entire email address book looking for “Jack”. Likewise, if you don’t include your return address on a snail mail, please give me your full name on the written enclosure. Thanks for saving me a little time. I do appreciate EVERY contact but this identification would also be appreciated. **My sincere thanks, as always.**

BILL MYERS WRITES:

JOSEPH MCCARTHY (L-616) WRITES: I am going to include four scans of Ohio Sales Tax or Sales Tax Related items from E-bay.



The first scanned Sold on E-bay January 16, 2019 for \$10.00 plus \$3.00 S&H – a SPC 5, FWW in “Ratty” condition.



The second scanned item sold on E-bay January 17, 2019 for 10.95 plus \$3.50 S&H – an SPC 3B, FWW with only one “Punch”.



The third scanned item is due to close on January 22, 2019, currently bid as part of a larger package for \$174.80 plus \$5.50 S&H. It APPEARS to be a sheet of 12 cent stamps, they are "S22, Warner P. Simpson Company". They can be found by going to EBay, Stamps, Ohio Revenue, look for "Florida, Ohio, New York State Revenues Collection (mentioned in newsletter 184).



The fourth scanned item sold on E-bay December 16, 2018 (after 8 bids) for \$107.50 plus \$2.50 S&H, it is UNLISTED in Lipscomb with the five cent value, although Lipscomb lists a ten cent of the same.

JOSEPH MCCARTHY (L-616) WRITES: Noticed this while rummaging through areas on E-Bay.

**Richard Greene & The Grass Is Greener CD
Sales Tax Toddle Bluegrass/Folk Album**

Be the first to [write a review](#).

Condition: **Very Good**

Price: **US \$8.97** [Buy It Now](#)

[Add to cart](#)

Best Offer: [Make Offer](#)

[Add to watch list](#)

Delivery in 3 days

30-day returns

Ships from United States

Shipping: **\$3.66** Standard Shipping
 Guaranteed by **Sat. Feb. 02** | [See details](#)
 Item location: Forestville, California, United States
 Ships to: United States and many other countries | [See details](#)

JOSEPH MCCARTHY (L-616) WRITES : I've been busy the past few weeks and I don't know if anybody has reported on E-bay, or other, sales during that time.

Towards the end of March there were three sales containing Ohio Sales Tax Punch Cards (SPC's):

1. An SPC 5 – SSK, along with a Ohio Driver's license I believe
2. An SPC 3B – FWW
3. A SPC 3B – SSK and A SPC 2 – SSK.

If these were not reported I will attempt to get more information.

Then there was the following (small) private sale that I was able to acquire for \$235.00 plus \$7.00 Shipping and handling:

1. An SPC 2 – FWW, Red Stamp, Serial 115409 EEE, inked notations Mansfield April 24 1939
 2. An SPC 1A – GAP, Printed name, Serial AA 39096
 3. An SPC 1A – KRO, Printed name, Serial H 2686
 4. An SPC 3B – SCT, Red Stamped, Serial No. 42709 A, Scott Store No. 140, Parma
 5. An SPC 3B – SSK, Red Stamped, Serial No. 44613 A
 6. An SPC 3B – SCT, Red Stamped, Serial No. 902362 B, Store No. 140
 7. An SPC 3B – SCT, Red Stamped, Serial No. 257249 C, Store No. 140
 8. An SPC 3B – SCT, Red Stamped, Serial No. 881790 C, Store No. 140
 9. An SPC 3B – SSK, Black Stamped, Serial No. 294539 D
 10. An SPC 3B – SCT, Red Stamped, Serial No. 558863 D, Store No. 140
 11. An SPC 3B – FWW Black Stamped, Serial No. 771445 D
 12. An SPC 3B – SCT, Red Stamped, Serial No. 784904 D, Store No. 140
 13. An SPC 3B – SSK, Black Stamped, Serial No. 920979 D
 14. An SPC 3B – NSB, Red Stamped, Serial No. 936264 D, Neisner Brothers
 15. An SPC 3B – FWW, Red Stamped, Serial No. 645574 E
 16. An SPC 3B – FWW, Black Stamped, Serial No. 284075 H
 17. An SPC 3B – FWW, Black Stamped, Serial No. 815906 H
 18. An SPC 3B – SCT, Red Stamped, Serial No. 344467 J
 19. An SPC 4 – SCH, Black Stamped, Serial AABE0674, SCHUTTENBERG 5c - \$1.00 Store, Parma License 1811212
 20. An SPC 5 – SCO, Red/Purple Stamped, Serial A 2259853, The Scott-Burr Store Corp, License 01, Chain Store Permit No. 2601328, Permit No. 92.
- I think I did alright. A few of these I am not sure of the correct Store name abbreviation to use after the SPC number, such as # 20. I can send scans on any of these if desired.

WANTED:

Newsletter Articles

American Numismatic Medal

by Jerry Schimmel



This medal was sent to me by the ANA back in 1974 just after ATTS got started. Here's the description:

.999 fine silver, 50.5mm dull finish.

O: (ANA logo and design of woman seated with olive branch and holding plaque) / **Past President** / **American** / **Tax Token** / **Society** (the last three lines engraved)

R: (olive branch to right) (engraved is the following) **Jerry F.** / **Schimmel** / **of** / **San Francisco** / (ornament) / **Founder** / **1971** / (ornament) / **President** / **1971-1974**

Edge: © Medallie Art Co. Danbury, Ct. .999 Fine Silver

At the time the medal was entirely unexpected and I've kept it in storage for more than 40 years. If I had known it was coming I would have asked that Jerry Bates' and Mike Pfefferkorn's name be included. But it wasn't to happen.

The photo is large but I think set up so that you can reduce the size as you need to. If cataloguers want to include the images by all means do so.

The best to you for 2019. Jerry F. Schimmel, San Francisco

Take Time For Tazewell By Paul Berkman

Now that the nights are getting longer it's time to start catching up on little projects which built up during the summer. I acquired two small groups of Tazewell, Illinois, provisionals (M&D L97) and had a couple more in my duplicates, so I pulled them out to check the attributions on the die combinations.

Eight of the eleven tokens in front of me were incorrectly attributed, but maybe this shouldn't be a surprise. For one thing M&D incorrectly shows the die combination for L97A as Die 1 and Die 4. Merlin corrected this to Die 1 and Die 5 in Catalog Supplement Sheet 16 of September 27 1995 but I wonder how many actually annotate their catalogs with these corrections and updates. This explains why two of the tokens had been attributed as "unlisted die pairing".

When I started looking at the others it became clear that the descriptions of where the fraction bar points is a cause of confusion. Sure the bar on Die 1 *points to the center of the N in COUNTY*, but only if you continue a line along the TOP of the bar. Continue a line along the bottom of the bar and it *points to the lower right corner of the N in COUNTY* which is the attribution for Die 2. Do the same with the bar on Die 2 and it *points between the N and T in COUNTY*, which is the attribution for Die 3!

Obverse Die 1

Obverse Die 2

Obverse Die 3



The black arrows in the above illustrations show the correct notional lines to be followed in order to get the correct attribution. The white arrows show how easy it is to make an incorrect attribution.

The reverse dies are much easier to attribute if you have examples of each because the bar on Die 5 is visibly shorter than Die 4 and the c in 1/4c is much closer to the 4 than to the bar. If you don't have examples to compare there is no need for guesswork. Following the same "top of the bar"

methodology as the obverse dies, the notional line on Die 4 *points to the left of the C in COMMERCE* and the notional line on Die 5 *points to the C in COMMERCE*.

Reverse Die 4

Reverse Die 5



Now that you know the correct die combination for L97A and the correct notional lines to identify the dies themselves, it should be easy to attribute all five die varieties correctly. These are the die combinations for each variety. Don't forget to annotate page 89 in your M&D to show the correct die combination for L97A!

L97A	Obverse Die 1	Reverse Die 5
L97B	Obverse Die 2	Reverse Die 4
L97C	Obverse Die 2	Reverse Die 5
L97D	Obverse Die 3	Reverse Die 4
L97E	Obverse Die 4	Reverse Die 5



Junk Box Find: Oklahoma S15 triple error

by Bill Myers, R-570



Sales tax tokens are often relegated to junk boxes which create an opportunity to cherry pick some interesting tokens. I recently was looking at a junk box and on the top I saw an Oklahoma 5 mills red fiber token (S15). It caught my eye because I could see it was struck off center. Needless to say I bought it, along with a few other items from the box. When I got home and studied the token I found out there were more issues with the token. It is struck about 9% off center. The center hole is 1 mm off center as well, which is expected as I believe striking and cutting the center hole occurs at the same time. When I flipped the token I discovered there is a 90 degree rotation. I assume quality control was not a priority when striking sales tax tokens due to their low value and thus errors are common (supported by Merlin Malehorn's letter to Nick Sapone that is in issue 184). It was nice to find three errors in one token. As they say one person's trash is another person's treasure.

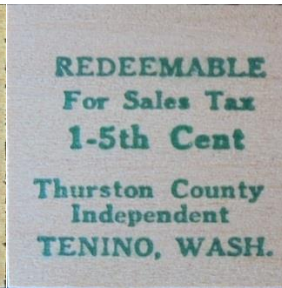


Sales Tax Tokens Online

ALL PRICES LISTED ARE WITH POSTAGE IF POSTAGE WAS CHARGED

By Ralph Harnishfeger

With Additions from WJM



WA Tenino 1/5¢ 16FEB19 \$46.25

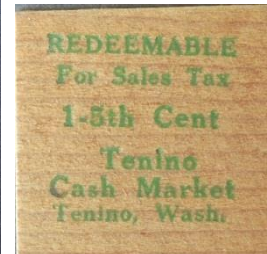
OH 34 receipts \$6.60 17FEB19



AZ 1 mil X 50 unc roll \$5.48 19FEB19



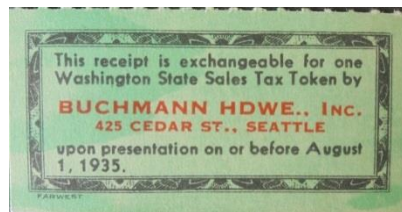
WA Seattle Rhodes 1 sales tax token + 2 tokens \$18.51 23FEB19



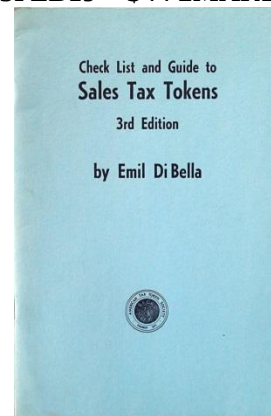
WA Tenino \$44 2MAR19



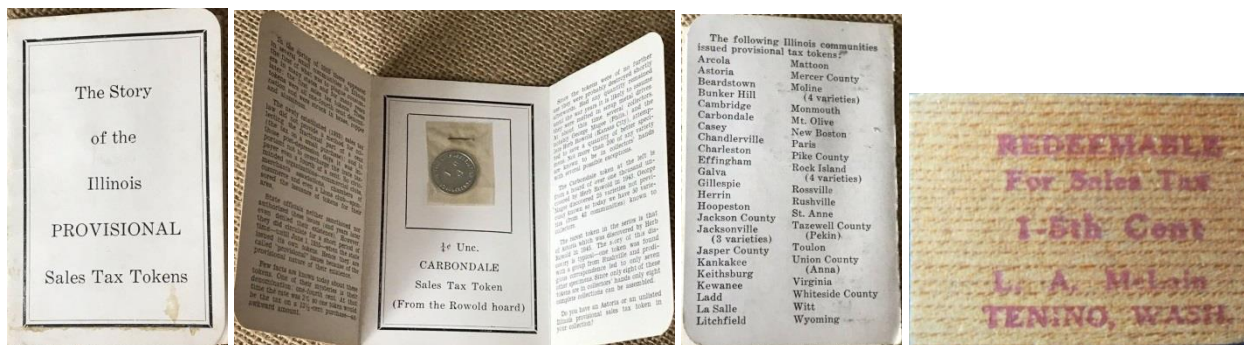
WA Walla Walla L-106 1 sales tax token \$34 2MAR19



WA Buchanan L-1291 sales tax token \$25.22 2 MAR19



Check list \$15.72 3MAR19



IL Carbondale 1/4¢ in story card \$9.99 6MAR19

WA Tenino L-75 LA McLain
1/5¢ \$37.33 9MAR19



WA Spokane L-46 1 sales tax token unlisted
reverses \$28.52 9MAR19

WA Cathlamet L-6 sales tax
token \$19.70 10MAR19



WA Pasco-Kennewick L-25 sales tax
token \$28.55 10MAR19

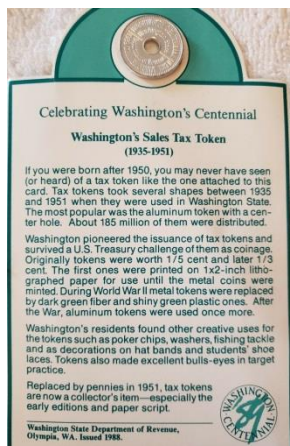
WA Mecca L-34b sales tax
token \$19.70 10MAR19

WA Stevenson L-48 sales
tax token \$23.70 10MAR19

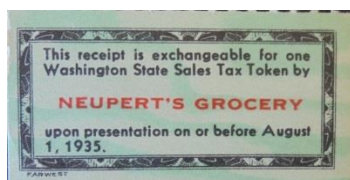


MO 1 mil unique counter stamp Little Doc
\$92.25 13MAR19

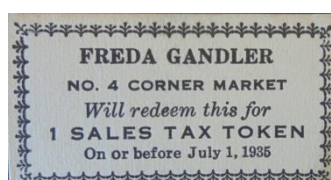
NJ anti sales tax note \$29 13MAR19



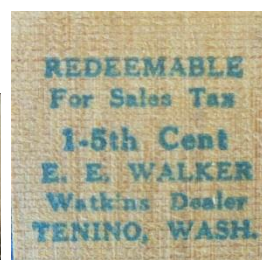
WA Centennial \$9.25 CO 2 mils No Delay Sandwich Shop sticker \$19.50 15MAR19 13MAR19



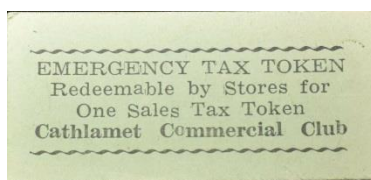
WA L-35 Neupert's Grocery \$17.95 16MAR19



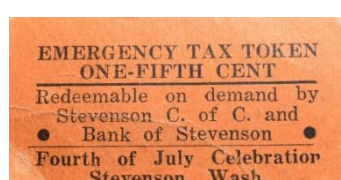
WA L-37 Freda Gandler \$25.50 16MAR19



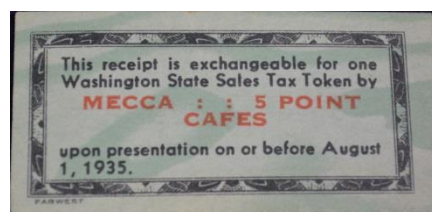
WA Tenino 1/5¢ \$54 16MAR19



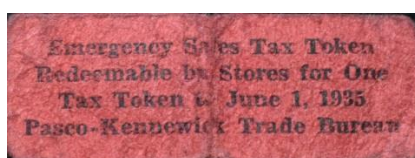
WA L-6 Cathlamet \$6.95 16MAR19



WA L-48 Stevenson 1/5¢ \$9.70 16MAR19



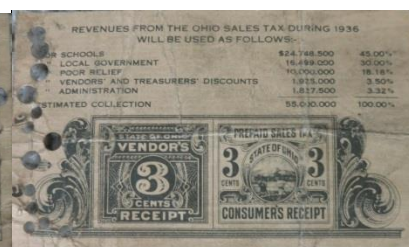
WA Mecca L-34b sales tax token \$15 30MAR19

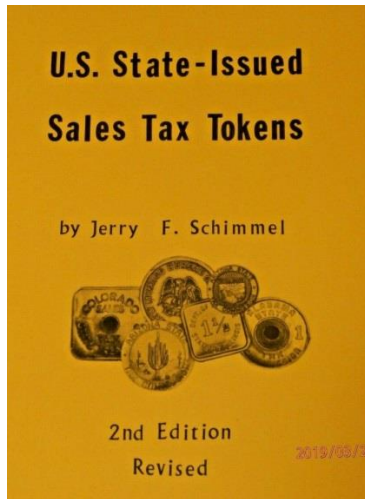


WA Pasco-Kennewick L-25 sales tax token \$18.68 30MAR19



OH FW Woolworth Co card \$2.05 4MAR19





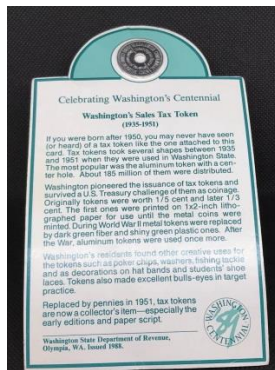
US State-Issued Sales Tax Tokens 2nd ed \$3.95 2 APR19



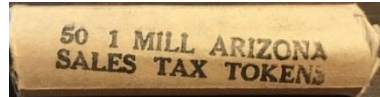
OH 3 cents X 50 \$13.65 6APR19



KY Arctic Ice 5 & 10 cents \$12.99 7 APR19



WA Sales Tax Token card \$11.89 8APR19



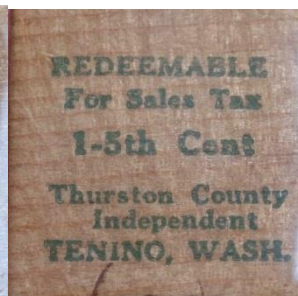
AZ 1 mil sales tax tokens roll \$10.99 9APR19, \$5 17APR19



MO 1 mil counter stamped \$162.58 15APR19



WA Tenino 1/5¢ \$22.50 16APR19



OH Morris 5 & b10, Woolworths prepaid tax cards \$60 17APR19



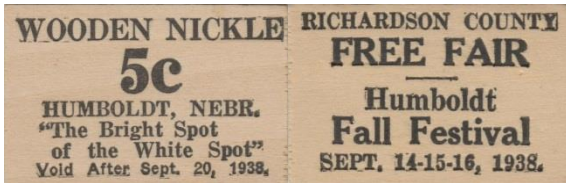
Simplicity 1% \$11.90 19APR19



Ontario 1¢ X4
\$11.14 20APR19



IL 1/4¢ Beardstown \$10.25 22APR19



NE Humboldt anti sales tax 5¢ \$13.26 30APR19



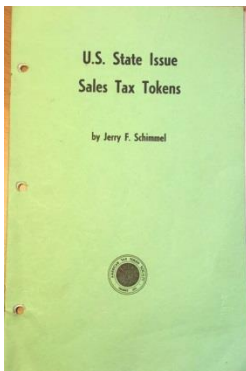
OH 1¢ X 5 \$5.90
3MAY19



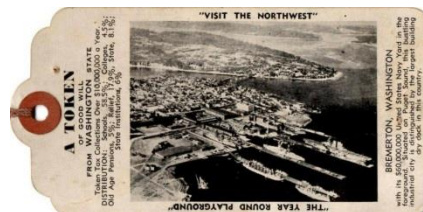
OH 9-60¢
\$5.40 3MAY19



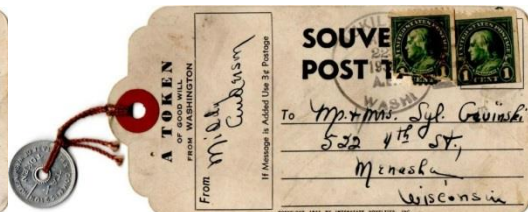
OH 1-6¢
\$5.10 3MAY19



Schimmel 1973
\$9.99 6May19



WA Bremerton Navy Yard cancelled postage \$70.94 8MAY19



Ristine, Weish The Tax Twins \$26.28 16MAY19



IL Beardstown 1/4¢ \$8.15 15MAY19

SECRETARY/TREASURER'S NOTES

Jim Calvert R-533

[Pay Pal -jnlcalvert@gmail.com](mailto:jnlcalvert@gmail.com)

Any questions or information needed please give me an email at
jnlcalvert@gmail.com or call 805-540-8778.

FINANCIAL REPORT

February 1, 2019 – May 1, 2019

	Beginning Balance	Income	Expenses	Ending Balance
02/01/2019	\$1044.25	\$30.00	\$0	\$1074.24
03/01/2019	\$1074.24	\$6.42	\$224.87	\$855.79
04/01/2019	\$855.79	\$15.00	\$0	\$870.79
05/01/2019	\$870.79	\$0	\$0	\$870.79

The balance for May covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. We are in good financial shape. Thanks to all who have made a donation.

DONATIONS: All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and coping costs. Life members, it is okay if you want to make a donation.

ORGANIZATIONAL REPORT

May 1, 2019

NEW MEMBERS:	None
DROPS:	1
DEATHS:	0
MEMBERSHIP: 05/01/2019	60 paid + 6 donated

GOOD LUCK TOKEN
HUNTING THIS SUMMER

TRADING POST

Deadline for Issue #186 = August 5, 2019

RULES:

CLASSIFIED All members may place a classified advertisement **free of charge** and may change it every issue if they wish. No limitations on word count as long as it stays within reason.

FOR SALE ITEMS: (1) Up to ten items (lots) per issue per member. (2) Fixed prices only - no trades or auctions. (3) Members may offer a fixed price WITH an Or Best Offer option if they desire to do so. (4) Sellers must list a preferred contact and type of payment accepted (Checks, Money Orders, Pay Pal), as well as postage costs, if any. (5) Sellers must accept returns on all sales for 10 days after customer's date of receipt. (6) Refunds to the customer do not include their return postage costs. (7) Each lot may include up to three photos. (8) **10% of all sales** must be paid to Jim Calvert for the ATTS on an honor basis. Be SURE to let Jim know why you are paying him those funds when you send them. (9) Editor reserves the right to refuse or refine any For Sale Lot. I can't actually think why that would ever happen.

CLASSIFIED

WANTED: All kinds of paper or cardboard scrip and tokens. Especially state sales tax, coal and lumber, depression era, food stamp change, etc. Scott McClung, 8381-H Montgomery Run Road, Ellicott City, MD. 21043. Phone: 410-868-3318.

I'LL BUY YOUR

COLLECTION: Tougher IL provisionals and virtually any STT scrip wanted. Also buying entire STT collections. Please contact John Ostendorf, 523 Hiwasee Rd, Waxahachie, TX 75165 or johnoste@yahoo.com.

TEXAS WANTED: Trade my unc. Franklin Spears for a Bill Bringham or Dean Johnson for a Charlotte Keats. Larry Warner
office@larrywarner.com

CASINO CHIPS WANTED:

Check your top drawer, jewelry box, etc. Buying one chip or whole collections. *Contact Peter Volburg, P.O. Box 3037, Farmingdale NY 11735 or QUALPETE@aol.com

OH, PURTY PURTY

PLEASE: Looking for a nice example of an Oklahoma S-7. I have tons of scarce and rare trading material. Contact Jim Calvert at 1984 Lyn Rd., Arroyo Grande CA 93420 or jnlcalvert@gmail.com

I REALLY NEED THESE

TOKENS: Looking for OK S-6, Ok S-7, Illinois L-3 Astoria, L- 19 Casey, L-36 Depue, L-56 Livingston, L-104 Witt Co. Contact Kevin Barnett, 17404 Hilltop Ridge Drive, Eureka MO or eldeaco@yahoo.com --

WANTED: Great JPEG photos of your rare tokens, scrip, or related memorabilia. Willing to give you trade value for those photos I need. Up to \$10 in trade value for really tough items I need photos of. I have too many great sales tax tokens and scrip that I need to have gone before the ID & PG is published and I'm willing to trade them for your help in locating impossible photos.. Monte C. Dean, moxking@aol.com or 121 E. Fairview St., Spring Valley, MN. 55975

NM S-8 BLACK 5 MILLS

Uncirculated. Scarce R-7 in M&D. \$79.50. Please add \$4.50 to help with postage and insurance. Checks held until cleared Mike Batkin, P.O. Box. 13223, El Paso, Texas, 79913

American Tax Token Society (ATTS)

The ATTS is a not-for-profit, tax-exempt, educational and research social club. It is registered as a 501(c)(3) organization under IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

The **ATTS Newsletter** is the official quarterly publication of the ATTS published for its members, and is mailed first class from Waxahachie, Texas, USA. Copies are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization. Portions of the newsletter may be reprinted if written permission is first obtained from the society and/or the original author. Articles reprinted from sources outside of the ATTS must have permission from the original source. The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

Articles, news, information and general education materials are always being sought for publication. Please send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$15. Lifetime membership dues are \$300. The membership calendar year begins in the 1st, 2nd, 3rd, or 4th Quarter.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

Officers

President / Awards

John Ostendorf R-518 523 Hiwasee Rd. Waxahachie, TX 75165 johnoste@yahoo.com

Secretary / Treasurer

Jim Calvert R-533 769 Bracken Ln, Nipomo, CA 93444 jnicalvert@gmail.com

At-Large Position #1

Tim Davenport H-9 5010 NW Shasta, Corvallis, OR 97330 shoehutch@gmail.com

At-Large Position #2

Monte C. Dean R-384 121 E. Fairview St., Spring Valley, MN 55975 Moxking@aol.com

Newsletter Editor

Bill Myers R-570 13453 N Atalaya Way, Oro Valley, AZ 85755-8546 wjmhands@gmail.com

